

## ABSTRACT OF THE DISCLOSURE

A signal processing device and a signal processing method can accurately detect CMs out of broadcast signals and also be used for storing, accessing, retrieving and viewing/listening to CMs. CM detecting section (202) detects CM sections out of a broadcast signal. CM extracting section (201) extracts the signal part for the CM section from the broadcast signal on the basis of the CM section detection signal (202a) of the CM detecting section (202) and CM characteristics extracting section (203) extracts the characteristic value of the CM. Then, CM recording section (205) records the signal of the CM section and the characteristic value. CM index generating section (206) generates CM index information by using the signal of the CM section and the characteristic value and characteristics comparing section (204) determines agreement/disagreement of CMs. CM viewing section (208) displays CM retrieval information and reproduce the CM signal from the CM recording scanning (205) in response to the instruction of the user (209). As a result, the user (209) can view, listen to and retrieve the desired CM.